



**COUNTY OF LOS ANGELES  
DEPARTMENT OF AUDITOR-CONTROLLER**

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June 5, 2013

TO: Supervisor Mark Ridley-Thomas, Chairman  
Supervisor Gloria Molina  
Supervisor Zev Yaroslavsky  
Supervisor Don Knabe  
Supervisor Michael D. Antonovich

FROM: Wendy L. Watanabe  
Auditor-Controller

SUBJECT: **1736 FAMILY CRISIS CENTER – A DEPARTMENT OF PUBLIC  
SOCIAL SERVICES DOMESTIC VIOLENCE SUPPORT SERVICES  
PROGRAM PROVIDER – CONTRACT COMPLIANCE REVIEW**

We completed a program and fiscal review of 1736 Family Crisis Center (FCC or Agency), which covered a sample of transactions from July 2011 through December 2012. The Department of Public Social Services (DPSS) contracts with FCC, a non-profit organization, to provide Domestic Violence Supportive Services (DVSS) Program services to eligible victims of domestic violence. DVSS Program services include performing assessments, facilitating shelter assistance, and providing legal assistance to the victims.

The purpose of our review was to determine whether FCC appropriately accounted for and spent DVSS Program funds to provide the services outlined in their County contract. We also evaluated the adequacy of the Agency's accounting records, internal controls, and compliance with their contract and other applicable guidelines.

DPSS paid the Agency approximately \$1.7 million on a cost-reimbursement basis from July 2011 through December 2012. FCC provides services to residents of the Second and Fourth Supervisorial Districts.

**Results of Review**

FCC provided services to eligible participants, recorded and deposited DPSS payments timely, and Agency staff had the required qualifications. In addition, the Agency

prepared its Cost Allocation Plan (Plan) in compliance with its County contract, and used the Plan to allocate shared costs appropriately. We have no findings or recommendations for the Agency.

### **Review of Report**

We discussed our report with FCC and DPSS in May 2013. FCC is not required to submit a response to this report, because there are no findings or recommendations.

We thank FCC management for their cooperation and assistance during our review. Please call me if you have any questions, or your staff may contact Don Chadwick at (213) 253-0301.

WLW:AB:DC:AA

c: William T Fujioka, Chief Executive Officer  
Sheryl L. Spiller, Director, DPSS  
Ronald Troupe, Board President, FCC  
Carol A. Adelskoff, Chief Executive Officer and Executive Director, FCC  
Public Information Office  
Audit Committee

**1736 FAMILY CRISIS CENTER  
DOMESTIC VIOLENCE SUPPORTIVE SERVICES PROGRAM  
CONTRACT COMPLIANCE REVIEW  
JULY 2011 THROUGH DECEMBER 2012**

**ELIGIBILITY**

**Objective**

Determine whether 1736 Family Crisis Center (FCC or Agency) provided services to individuals who met the Domestic Violence Supportive Services (DVSS) Program eligibility requirements.

**Verification**

We reviewed the case files for ten (10%) of the 104 participants who received services during November 2012 for documentation to confirm their eligibility for DVSS Program services.

**Results**

FCC had documentation to support all ten participants' eligibility for DVSS Program services.

**Recommendation**

**None.**

**PROGRAM SERVICES**

**Objective**

Determine whether FCC provided the services required by their County contract and DVSS Program guidelines, and whether the Program participants received the billed services.

**Verification**

We visited one (50%) of the two FCC service sites, and reviewed the case files for ten (10%) of the 104 participants who received services during November 2012.

**Results**

FCC provided services in accordance with their County contract.

**Recommendation**

None.

**STAFFING QUALIFICATIONS****Objective**

Determine whether FCC's staff had the qualifications required by their County contract.

**Verification**

We reviewed the personnel files for seven (26%) of the 27 FCC employees who worked on the DVSS Program.

**Results**

FCC's staff had the qualifications required by their County contract.

**Recommendation**

None.

**CASH/REVENUE****Objective**

Determine whether FCC recorded revenue in the Agency's financial records properly, deposited cash receipts into their bank accounts timely, and that bank account reconciliations were reviewed and approved by Agency management.

**Verification**

We interviewed FCC management, and reviewed the Agency's financial records and December 2012 bank reconciliations.

**Results**

FCC recorded revenue in their financial records properly, deposited Department of Public Social Services (DPSS) payments into the Agency's bank account timely, and Agency management reviewed and approved monthly bank reconciliations.

**Recommendation**

None.

**EXPENDITURES****Objective**

Determine whether expenditures charged to the DVSS Program were allowable under the County contract, properly documented, and accurately billed.

**Verification**

We interviewed FCC's personnel, and reviewed financial records for 14 non-payroll expenditures, totaling \$22,094, that the Agency charged to the DVSS Program from July 2012 through December 2012.

**Results**

FCC's expenditures were allowable, properly documented, and accurately billed.

**Recommendation**

None.

**PAYROLL AND PERSONNEL****Objective**

Determine whether FCC charged payroll costs to the DVSS Program appropriately, and maintained personnel files as required.

**Verification**

We traced the payroll costs for seven employees, totaling \$16,191, for November 2012 to the Agency's payroll records and time reports. We also interviewed staff, and reviewed personnel files for seven FCC DVSS Program staff.

**Results**

FCC appropriately charged payroll costs to the DVSS Program, and maintained personnel files as required.

**Recommendation**

None.

**COST ALLOCATION PLAN****Objective**

Determine whether FCC prepared their Cost Allocation Plan (Plan) in compliance with their County contract, and used the Plan to allocate shared costs appropriately.

**Verification**

We reviewed FCC's Plan, and a sample of expenditures from July 2012 through December 2012.

**Results**

FCC prepared its Plan in compliance with their County contract, and the Agency allocated their shared costs appropriately.

**Recommendation**

None.

**CLOSE-OUT REVIEW****Objective**

Determine whether FCC had any unspent revenue for the DVSS Program for Fiscal Year (FY) 2011-12.

**Verification**

We traced the total revenues and expenditures from FCC's FY 2011-12 close-out report to the Agency's accounting records, and to DPSS' payment records.

**Results**

FCC did not have any unspent revenue during FY 2011-12.

**Recommendation**

None.